

Ballet Etudes Of South Florida Inc

Executive Director / CEO

EIN 650020384

FL · NTEE A63Z

FY ending 2024-12-31

June 9, 2026

This analysis benchmarks the total compensation of **Pedro Acosta, Executive Director / CEO** (\$15,413) against **every comparable organization** that fit the selection criteria — **51** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **12th** percentile of comparable organizations below the typical range for comparable organizations

Benchmarked executive: Pedro Acosta — reported title "DIRECTOR", selected as the organization's **highest-paid individual** — no exact title match, so confirm this is a comparable role.

How comparable organizations were selected

SECTOR Organizations sharing the subject's NTEE classification (A63Z).

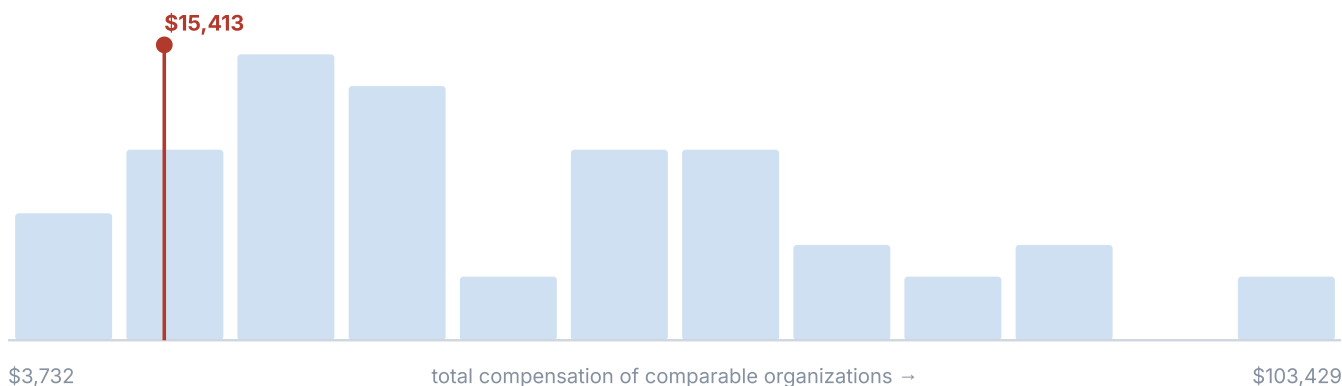
BUDGET Total revenue between \$220,870 and \$494,485 — 0.67x to 1.50x the subject's \$329,657 (the band tightens as size grows).

GEOGRAPHY Same NTEE sector (A63), nationwide + budget 0.67–1.5x revenue.

51 organizations qualified on sector, size, and geography

→ **51** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$14,996	\$24,307	\$36,687	\$56,650	\$72,909	\$15,413
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● Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to FL cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Akhmedova Ballet Foundation Inc	MD	\$322,174	President	\$62,008	\$61,710	2024
Northeast Atlanta	GA	\$317,332	Artistic Director	\$75,700	\$81,023	2024
Miami Valley Ballet Theatre Inc	OH	\$315,444	Ceo	\$59,617	\$65,482	2025
Rejoice Ministries Inc	TN	\$345,312	Executive Director	\$65,160	\$72,909	2024
Tulsa Ballet Theatre Trust Fund	FL	\$347,279	Trustee	\$55,578	\$55,578	2024
On Stage Theatrical Productions Inc	MA	\$306,386	Director	\$7,205	\$6,714	2025
Champaign-urbana Ballet	IL	\$354,969	Executive Director	\$56,616	\$57,722	2025
Academy Of Ballet Arts Inc	FL	\$303,715	President	\$29,925	\$29,925	2024
Andalusia Ballet Association	AL	\$356,670	Secretary/tr	\$29,496	\$34,922	2023
Royal Expressions Contemporary Ballet	NC	\$297,417	Founding Director	\$20,701	\$22,769	2024
Dimensions Dance Theater Of Miami Inc	FL	\$363,013	President	\$24,086	\$24,086	2024
Southwest Virginia Ballet Company	VA	\$363,594	Art Director	\$60,658	\$64,186	2023
Performing Arts School Of Central Pa	PA	\$364,121	School Director	\$18,183	\$19,302	2024
Cary Ballet Company	NC	\$294,785	Artistic Director	\$16,000	\$17,598	2024
Azara Ballet Inc	FL	\$365,205	Director	\$64,200	\$64,200	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Ballet Theatre Of Carmel Academy Ltd	IN	\$291,185	Associate Artistic Directo	\$5,004	\$5,617	2024
Ballet Repertory Theatre Of New Mexico	NM	\$288,188	Executive & Artist Director	\$53,333	\$61,062	2024
Syracuse City Ballet Inc	NY	\$378,355	Executive Director	\$15,769	\$15,616	2023
Mississippi Metropolitan Ballet	MS	\$380,724	Former Executive Director	\$19,667	\$23,317	2024
Kingsport Ballet	TN	\$382,919	Executive Di	\$43,750	\$48,953	2024
Metropolitan Ballet Theatre Inc	GA	\$275,350	Artistic Director	\$35,184	\$36,687	2025
Macomb Ballet Company	MI	\$271,104	Artistic Dir	\$28,700	\$31,533	2024
Santa Clarita Ballet Company Inc	CA	\$267,794	Artistic Director	\$51,500	\$47,338	2024
Fadeyev Ballet Inc	NY	\$265,067	President	\$57,000	\$53,415	2025
Safe Haven Ballet	NH	\$264,008	Executive Director	\$19,500	\$19,733	2023

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to FL cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

● Sample, role match & sensitivity

PEER COUNT 51 organizations. Compensation range \$3,732–\$103,429; filing years 2023–2025.

SIZE BASIS Matched on total revenue (\$329,657); for reference, expenses \$293,639 and assets \$159,351.

ROLE MATCH Pedro Acosta, reported title "*DIRECTOR*", benchmarked as Executive Director / CEO.
Selected as the organization's highest-paid individual without an exact title match — the board should confirm this is a comparable role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	12 th
Total compensation (D + F), as reported (no adjustments)	12 th
Reportable pay only (column D), adjusted	14 th
All sources (D + E + F), adjusted	12 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Pedro Acosta) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 51 similarly situated organizations (Same NTEE sector (A63), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$15,413 is reasonable (approximately the 12th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability

data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.